

**HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE S.ANANDA REDDY**

**WRIT PETITION Nos.15758, 15759, 15760,
15761, 15762, 15763, 15774, 15807, 15808, 15822,
15838 and 15871 of 2007**

Date: 26-07-2007.

Between :

P.Janardhan Reddy and others.

.....Petitioners

And

The Government of Andhra Pradesh,
rep. by its Principal Secretary, Finance (Works & Projects)
Department & others.

.....Respondents.

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COMMON ORDER : (Per Hon'ble Sri Justice Bilal Nazki)

Heard learned counsel for the parties. With their consent, the writ petitions are disposed of at this stage by this common order.

The petitioners had the grievance against Memo No.602/F8(1)/2006, dated 14.03.2007, by which, the Government had directed that 4% of the amounts be deducted, but certificates of TCS were being issued only with respect to 2.8% and only 2.8% was being remitted to the Commercial Tax Department and the Government would retain 1.2% of the amounts. The petitioners conceded that they have to pay tax at the rate of 4%, but unless this tax is remitted completely to the Commercial Tax Department, their liability before the Commercial Tax Department may remain pending. When questions of this nature came in other writ petitions, the learned

Government Pleader for Finance had assured the Court that the anomaly, if any, would be removed. Accordingly the Government has now passed another Memo being Memo No.602/F8(1)/2006-8 on 19.07.2007, by which, the anomaly has been removed and now the officers have been directed that in case of any TCS at the rate of 4%, whole of the amount shall be remitted to the Commercial Tax Department. Therefore, we do not think the grievance of the petitioners remains. The writ petitions have become infructuous and are accordingly disposed of. The amounts already retained by virtue of the earlier Memo be also given credit to, or be reimbursed to the Commercial Tax Department and necessary certificate be also issued to the petitioners.

BILAL NAZKI, J

26th July 2007

S. ANANDA
REDDY, J

ajr